

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

This document relates to: All cases.

MASTER DOCKET

18-md-2865 (LAK)

**DECLARATION OF NEIL J. OXFORD**

I, Neil J. Oxford, an attorney duly admitted to practice law before the courts of the State of New York, hereby declare under penalty of perjury:

1. I am a partner at Hughes Hubbard & Reed LLP, counsel for Plaintiff Skatteforvaltningen (“SKAT”), the Customs and Tax Administration of the Kingdom of Denmark, in these actions. I am fully familiar with the matters set forth in this declaration.
2. I submit this declaration in support of SKAT’s Memorandum of Law in Support of its Motion for Issuance of a Request for International Judicial Assistance to Obtain Evidence (Letters Rogatory).
3. Attached hereto as Exhibit 1 are SKAT’s proposed Letters of Request for International Judicial Assistance Pursuant to the Hague Convention on the Taking of Evidence Abroad in Civil or Commercial Matters.
4. Attached hereto as Exhibit 2 is the amended complaint from *SKAT v. The Bradley London Pension Plan & Doston Bradley*, No. 18-cv-04047-LAK (S.D.N.Y. Apr. 24, 2020).
5. Attached hereto as Exhibit 3 is the Defence of the Sanjay Shah Defendants in the English Action.

6. Attached hereto as Exhibit 4 is the Sanjay Shah Defendants' Response to Claimant's Request for Further Information in the English Action.

7. Attached hereto as Exhibit 5 is a true and correct copy of the letter from Reed Smith LLP to Fiona Paddon of the United Kingdom's Financial Conduct Authority, dated March 11, 2016.

I, NEIL J. OXFORD, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York  
March 31, 2021

/s/ Neil J. Oxford  
Neil J. Oxford